

**LAW OFFICES OF
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March 3, 2009

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27827-A FILED

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SURFACE TRANSPORTATION BOARD

Dear Acting Secretary Quinlan:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment, a secondary document, dated as of March 3, 2009. The primary document to which this is connected is recorded under a new Recordation No. We request that this document be recorded under the "A" suffix for the new Recordation No.

The names and addresses of the parties to the Memorandum of Assignment are:

Assignor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Assignee:

Midwest Railcar Corporation
4949 Autumn Oaks Drive, Suite B
Maryville, IL 62062

A description of the equipment covered by the Memorandum of Assignment consists of 96 covered hopper cars numbered SDWX 10000-10014, inclusive, 10016-10018, inclusive, 10144-10147, inclusive, 10149, 10150, 10152-10154, inclusive, 10156, 10158, 10159, 10161, 10163, 10165, 10169-10191, inclusive, 10193-10224, inclusive, 10226-10233, inclusive.

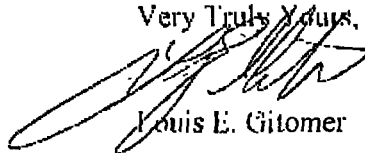
Honorable Anne K. Quinlan
March 3, 2009
Page 2

A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Assignment between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4th Floor, Tucker, GA 30084-4431, and Midwest Railcar Corporation, 4949 Autumn Oaks Drive, Suite B, Maryville, IL 62062, covering 96 covered hopper cars numbered SDWX 10000-10014, inclusive, 10016-10018, inclusive, 10144-10147, inclusive, 10149, 10150, 10152-10154, inclusive, 10156, 10158, 10159, 10161, 10163, 10165, 10169-10191, inclusive, 10193-10224, inclusive, 10226-10233, inclusive.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", is written over the typed name.

Enclosure

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MEMORANDUM OF ASSIGNMENT SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT, dated as of the 3rd day of March, 2009 is made by Banc of America Leasing & Capital, LLC, a Delaware limited liability company with an address of 2059 Northlake Parkway, 4th Floor, Atlanta, GA 30084 ("Assignor") and Midwest Railcar Corporation, an Illinois corporation with an address of 4949 Autumn Oaks Drive, Suite B, Maryville, IL 62062 ("Assignee").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Assignor and Assignee entered into that certain Assignment and Specification of Assigned Schedule to that certain Master Assignment Agreement, each dated as of the date hereof (the "Assignment");

WHEREAS, under the Assignment, Assignor assigned and Assignee assumed all of Assignor's present and future rights, obligations, and interest in, to and under that certain Schedule No. 003 dated as of February 20, 2009, between Banc of America Leasing & Capital, LLC as Lessor and Cemex, Inc. as Lessee (the "Schedule"), entered into pursuant to that certain Rail Equipment Net Leasing Agreement dated as of December 9, 2008 by and between Lessor and Cemex Inc., Cemex Construction Materials Atlantic, LLC, Cemex Construction Materials Florida, LLC, Cemex Construction Materials Pacific, LLC, Cemex Construction Materials South, LLC, Cemex Cement, Inc., Cemex Cement of Texas, L.P., Cemex Pacific Coast Cement Corporation, Cemex California Cement LLC, and RMC Pacific Materials, Inc., as co-lessees (the "Lease") relating to 96 Trinity Cement Twin Covered Hopper Railcars built in 1998 (the "Equipment") as more completely described on Schedule A attached hereto and made a part hereof, as described in a Memorandum of Lease Agreement, dated as of March 3, 2009 filed with the Surface Transportation Board on March 3, 2009 and assigned Recordation No. _____;

WHEREAS, Assignor and Assignee desire to show for the public record the existence of the aforesaid Assignment, and their respective interests therein and accordingly, Assignor and Assignee here caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor and Assignee hereby confirm and agree that Assignor has assigned to Assignee all right, title and interest of Assignor in, to and under the Schedule (and the Lease but only as incorporated by reference in the Schedule) and the Equipment subject thereto, as described on Schedule A hereto, and Assignee has accepted such assignment and has assumed the obligations thereunder as provided in the Assignment.

The terms and provisions of the Assignment and the Schedule are more particularly set forth in the Assignment and Schedule referenced above.

This Memorandum of Assignment may be executed in any number of counterparts, each executed counterpart constituting as an original but altogether only one Memorandum of Assignment.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment to be executed as of the day and year first above written.

Assignor:
BANC OF AMERICA LEASING &
CAPITAL, LLC

By: Janet E. Ganley
Name: Janet E. Ganley
Title: Vice President

Assignee:
MIDWEST RAILCAR CORPORATION


By: Richard M. Folio
Name: Richard M. Folio
Title: Executive Vice President

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment to be executed as of the day and year first above written.

Assignor:
BANC OF AMERICA LEASING &
CAPITAL, LLC

By: _____
Name: _____
Title: _____

Assignee:
MIDWEST RAILCAR CORPORATION

By: 
Name: Richard M. Folio
Title: Executive Vice President

STATE OF MASSACHUSETTS)

) ss.

COUNTY OF SUFFOLK)

On this 3rd day of March, 2009 before me appeared Janet E. Genley, the person who signed this instrument, who acknowledged that (s)he is the Vice President of BANC OF AMERICA LEASING AND CAPITAL, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]


Notary Public

My Commission expires:

April 15, 2014

STATE OF _____)

) ss:

COUNTY OF _____)

On this ____ day of _____, 2009, before me, the undersigned notary public, personally appeared Richard M. Folio, the person who signed this instrument, who acknowledged that he is the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation to be the person whose name is signed on the preceding document, and acknowledged to me that he signed it voluntarily for its stated purpose.

(official signature and seal of notary)

STATE OF MASSACHUSETTS)
) ss.
COUNTY OF SUFFOLK)

On this ____ day of February, 2009 before me appeared _____, the person who signed this instrument, who acknowledged that (s)he is the _____ of BANC OF AMERICA LEASING AND CAPITAL, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

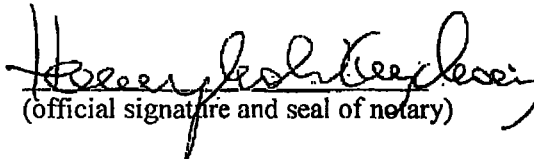
[Seal]

Notary Public

My Commission expires:

STATE OF Maryland)
) ss.
CITY OF BALTIMORE)

On this 26th day of February, 2009, before me, the undersigned notary public, personally appeared Richard M. Folio, the person who signed this instrument, who acknowledged that he is the Executive Vice President of Midwest Railcar Corporation, an Illinois corporation to be the person whose name is signed on the preceding document, and acknowledged to me that he signed it voluntarily for its stated purpose.


(official signature and seal of notary)

ERIKA W. GRYNBERG
NOTARY PUBLIC STATE OF MARYLAND
City of Baltimore
My Commission Expires September 27, 2011

SCHEDULE A
EQUIPMENT DESCRIPTION

QUANTITY

*Trinity Cement Twin Covered Hopper Cars built
in 1998*

96

SDWX 10173	SDWX 10230	SDWX 10013
SDWX 10181	SDWX 10000	SDWX 10014
SDWX 10184	SDWX 10004	SDWX 10018
SDWX 10185	SDWX 10005	SDWX 10146
SDWX 10186	SDWX 10228	SDWX 10150
SDWX 10193	SDWX 10229	SDWX 10153
SDWX 10194	SDWX 10231	SDWX 10156
SDWX 10195	SDWX 10158	SDWX 10159
SDWX 10196	SDWX 10178	SDWX 10165
SDWX 10200	SDWX 10191	SDWX 10174
SDWX 10202	SDWX 10213	SDWX 10176
SDWX 10203	SDWX 10016	SDWX 10179
SDWX 10205	SDWX 10017	SDWX 10180
SDWX 10206	SDWX 10144	SDWX 10182
SDWX 10207	SDWX 10152	SDWX 10187
SDWX 10208	SDWX 10154	SDWX 10189
SDWX 10209	SDWX 10161	SDWX 10190
SDWX 10211	SDWX 10163	SDWX 10197
SDWX 10169	SDWX 10175	SDWX 10198
SDWX 10170	SDWX 10177	SDWX 10210
SDWX 10171	SDWX 10188	SDWX 10212
SDWX 10172	SDWX 10204	SDWX 10218
SDWX 10232	SDWX 10215	SDWX 10223
SDWX 10233	SDWX 10217	SDWX 10214
SDWX 10003	SDWX 10001	SDWX 10216
SDWX 10006	SDWX 10002	SDWX 10219
SDWX 10145	SDWX 10007	SDWX 10220
SDWX 10147	SDWX 10008	SDWX 10221
SDWX 10149	SDWX 10009	SDWX 10222
SDWX 10183	SDWX 10010	SDWX 10224
SDWX 10199	SDWX 10011	SDWX 10226
SDWX 10201	SDWX 10012	SDWX 10227